Office of the Chief Electoral Officer

2014–15

Departmental Performance Report

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Chief Electoral Officer of Canada

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Minister of Democratic Institutions

Elections Canada

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Table of Contents

Chief Electoral Officer's Message 1
Section I: Organizational Expenditure Overview 3
Organizational Profile 3
Organizational Context 3
Raison d'être 3
Responsibilities 4
Strategic Outcome and Program Alignment Architecture 5
Organizational Priorities 6
Risk Analysis 8
Actual Expenditures 8
Financial Framework 10
Agency Spending Trend 11
Expenditures by Vote 11
Section II: Analysis of Programs by Strategic Outcome 12
Strategic Outcome 12
Program 1.1: Electoral Operations 13
Description 13
Budgetary Financial Resources (dollars) 13
Human Resources (Full-Time Equivalents) 13
Performance Results 13
Performance Analysis 15
Program 1.2: Regulation of Electoral Activities 21
Description 21
Budgetary Financial Resources (dollars) 21
Human Resources (Full-Time Equivalents) 21
Performance Results 21
Performance Analysis 22
Program 1.3: Electoral Engagement 25
Description 25

Performance Analysis 26
Internal Services 31
Description 31
Budgetary Financial Resources (dollars) 31
Human Resources (Full-Time Equivalents) 31
Performance Analysis 31
Section III: Supplementary Information 35
Financial Statements Highlights 35
Financial Statements 36
Supplementary Information Tables 36
Tax Expenditures and Evaluations 37
Section IV: Organizational Contact Information 38
General Enquiries 38
Media Information 38
Appendix: Definitions 39
Endnotes 42

Chief Electoral Officer's Message

I am pleased to present Elections Canada's 2014–15 Departmental Performance Report, which describes the agency's progress toward its multi-year plans and priorities during the past fiscal year.

The 2014–15 fiscal year presented significant challenges for Elections Canada as the agency had to complete the implementation of the 2013 Representation Order which increased the number of electoral districts by 30 to 338, finalize service improvements and implement major legislative changes in preparation for conducting the 2015 general election. Through the period, the agency remained focused on ensuring that Canadians benefit from: well-planned and administered elections; reliable electoral information and positive voting experiences; opportunities to exercise their voting franchise with ease; improved compliance by poll workers with procedures; and the increased ability by Elections Canada to respond to incidents that may interfere with voter participation.

During the last fiscal year, the agency implemented the changes introduced by the *Fair Elections Act* (Bill C-23), which received Royal Assent on June 19, 2014. Some of the changes introduced by the legislation include:

- a tightening of identification requirements for electors
- the move of the Commissioner of Canada Elections from Elections Canada to the Office of the Director of Public Prosecutions
- the addition of a fourth advance polling day
- a new requirement for an independent audit of poll worker performance following an election
- a new responsibility for issuing written opinions, guidelines and interpretation notes on the application of the *Canada Elections Act* to political entities including a consultative process with the Commissioner of Canada Elections and the members of the Advisory Committee of Political Parties

Over the period, Elections Canada finalized its planned administrative improvements for the 2015 general election to provide more convenient services to electors, reduce barriers to registration and voting, and improve compliance by poll officials.

By March 2015, the agency had achieved essential readiness for the 2015 general election. Elections Canada had in place the key elements of its systems, procedures, instructions, material and supplies, and had trained the core personnel required to conduct the election.

Within the reporting period, Elections Canada successfully delivered a total of six by-elections: in the electoral districts of Fort McMurray–Athabasca, Macleod, Scarborough–Agincourt and Trinity–Spadina on June 30, 2014; and in the electoral districts of Whitby–Oshawa and Yellowhead on November 17, 2014.

Marc Mayrand
Chief Electoral Officer of Canada

Section I: Organizational Expenditure Overview

Organizational Profile

Chief Electoral Officer: Marc Mayrand

Agency: Office of the Chief Electoral Officer

Year established: 1920

Main legislative authorities:

- *Canada Elections Act*, S.C. 2000, c. 9[1]
- *Electoral Boundaries Readjustment Act*, R.S.C., 1985, c. E-3[2]
- *Referendum Act*, S.C. 1992, c. 30[3]

Other:

New Legislation

An analysis of proposed amendments to electoral legislation[4] impacting Elections Canada's business can be found on the agency's website.

Judicial Decisions and Proceedings

An analysis of judicial decisions and proceedings[5] that may affect electoral legislation can be found on Elections Canada's website.

Organizational Context

Raison d'être

The Office of the Chief Electoral Officer, commonly known as Elections Canada, is an independent, non-partisan agency that reports directly to Parliament. Its mandate is to:

- be prepared to conduct a federal general election, by-election or referendum
- administer the political financing provisions of the *Canada Elections Act*
- monitor compliance with electoral legislation
- conduct public information campaigns on voter registration, voting and becoming a candidate
- conduct education programs for students on the electoral process
- provide support to the independent commissions in charge of adjusting the boundaries of federal electoral districts following each decennial census

- carry out studies on voting and, with the approval of parliamentarians, test alternative voting processes for future use during electoral events
- provide assistance and co-operation in electoral matters to electoral agencies in other countries or to international organizations

Responsibilities

In fulfilling its mandate, Elections Canada also has the responsibility to:

- appoint, train and support returning officers and retain the services of field liaison officers across Canada
- maintain the National Register of Electors, which is used to prepare preliminary lists of electors at the start of electoral events
- publish reports on the conduct of elections and official voting results
- maintain electoral geography information, which provides the basis for maps and other geographic products
- register political entities, including political parties, electoral district associations, candidates, nomination contestants, leadership contestants, third parties that engage in election advertising and referendum committees
- administer the reimbursements and subsidies paid to eligible candidates, registered political parties and auditors
- disclose information on registered parties and electoral district associations, registered parties' nomination and leadership contestants, candidates, third parties and referendum committees, including their financial returns
- refer to the Commissioner of Canada Elections information concerning possible offences under the *Canada Elections Act* (or other relevant Acts)
- consult the Advisory Committee of Political Parties for advice and recommendations
- issue written opinions, guidelines and interpretation notes on the application of the *Canada Elections Act* to political entities
- appoint the Broadcasting Arbitrator, who is responsible for allocating free and paid broadcasting time among political parties and for arbitrating disputes that may arise between parties and broadcasters
- recommend to Parliament amendments for the better administration of the *Canada Elections Act* by submitting a recommendations report after a general election as well as by providing expert advice and other special reports

Strategic Outcome and Program Alignment Architecture

Elections Canada has a single strategic outcome, supported by the following Program Alignment Architecture (PAA):

1. **Strategic Outcome:** An Accessible Electoral Framework that Canadians Trust and Use
   - 1.1 **Program:** Electoral Operations
     - 1.1.1 **Sub-program:** Electoral Preparedness
     - 1.1.2 **Sub-program:** Electoral Event Delivery
     - 1.1.3 **Sub-Program:** Electoral Boundaries Redistribution
   - 1.2 **Program:** Regulation of Electoral Activities
     - 1.2.1 **Sub-program:** Administration of Political Financing
     - 1.2.2 **Sub-program:** Compliance [and Enforcement]*
   - 1.3 **Program:** Electoral Engagement
     - 1.3.1 **Sub-program:** Civic Education and Outreach
     - 1.3.2 **Sub-program:** Electoral Development

   Internal Services

*__Note:__ Enforcement provisions of the *Canada Elections Act* now fall under the Director of Public Prosecutions. Pending approval of changes to Elections Canada's Program Alignment Architecture by the Treasury Board of Canada Secretariat, this change will be reflected in future reports. This DPR does not report on enforcement activities and the work of the Commissioner's Office.

Organizational Priorities

Priority 1	Type	Programs
Finalize improvements for the 2015 general election	Previously committed to	▸ Electoral Operations ▸ Regulation of Electoral Activities ▸ Electoral Engagement ▸ Internal Services

Summary of Progress

The agency implemented the *Fair Elections Act* (Bill C-23) for the 2015 general election, including: the changes to elector identification requirements; the changes to the political financing regime in particular as it relates to loans; the transfer of the Commissioner to the Office of Director of Public Prosecutions; the creation of a written opinions, guidelines and interpretation notes regime; a new requirement for an independent audit of poll worker performance; and a fourth day of advance polls.

In 2014–15, Elections Canada also wrapped up its three-year plan of administrative changes. To provide more convenient services and reduce barriers to registration and voting, Elections Canada:

- improved communications and access to information for electors – for example, through a comprehensive, multi-channel communications campaign to ensure that Canadians know when, where and ways to register and vote, and turn to Elections Canada when in doubt
- worked with the disability community to identify 35 accessibility standards to be used by returning officers when selecting voting locations
- expanded opportunities for post-secondary students on campus to vote by special ballot
- implemented an online registration system

To improve compliance, building on the experience of the 2011 general election, the agency:

- updated its manuals for both political entities and returning officers to provide them with better training and instructions
- established the Electoral Integrity Office and adopted measures to improve poll workers' compliance with procedures
- developed and tested a new application for managing elector registrations in real time

Priority 2	Type	Programs
Prepare for the 2015 general election	Previously committed to	▸ Electoral Operations ▸ Regulation of Electoral Activities ▸ Electoral Engagement ▸ Internal Services

Summary of Progress

Elections Canada achieved essential readiness for a general election by March 31, 2015. In doing so, the agency:

- updated procedures and manuals
- selected goods and services providers
- procured and replenished election materials and supplies
- finalized electoral worker recruitment and training plans
- completed training for returning officers
- thoroughly tested its applications and systems

In each electoral district, returning officers performed required pre-event work, such as: recruiting key personnel, locating local and satellite offices, and identifying potential polling sites and assessing their accessibility.

Finally, Elections Canada successfully finalized the implementation of the 2013 Representation Order, which increased the number of federal electoral districts from 308 to 338.

Risk Analysis

Key Risks	Risk Response Strategy	Link to Program Alignment Architecture
Scope of electoral reform	As previously reported in its 2013–14 Department Performance Report,[6] Elections Canada had to realign and review its priorities in order to implement changes introduced by the *Fair Elections Act* (Bill C-23).	▸ Electoral Operations ▸ Regulation of Electoral Activities ▸ Electoral Engagement ▸ Internal Services
Impact of electoral reform and new electoral districts on Elections Canada's capacity and operating budget	The risk remains of pressures on the agency's appropriation. Elections Canada will adjust its operating budget after the 2015 general election. The current short-term approach of managing pressures is not sustainable in the longer run.	▸ Electoral Operations ▸ Regulation of Electoral Activities ▸ Electoral Engagement ▸ Internal Services
Conduct of a referendum	The risk did not materialize. Elections Canada is not currently prepared to hold a referendum. In the reporting period, the agency focused on preparing for the 2015 general election.	▸ Electoral Operations ▸ Regulation of Electoral Activities ▸ Electoral Engagement ▸ Internal Services

Actual Expenditures

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
97,110,432	97,110,432	152,204,817	150,766,375	53,655,943*

*The additional expenditures of $53.7 million between actual spending ($150.8 million) and planned spending ($97.1 million) for 2014–15 are mainly a result of readiness activities for the 2015 general election and the conduct of the June and November 2014 by-elections.

Human Resources (Full-Time Equivalents)

2014–15 Planned	2014–15 Actual	Difference (actual minus planned)
468	556	88*

*The difference of 88 FTEs for 2014–15 is mainly a result of readiness activities for the 2015 general election.

Budgetary Performance Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)
Strategic Outcome: An Accessible Electoral Framework that Canadians Trust and Use								
Electoral Operations	34,938,217	34,938,217	277,113,580	39,633,822	90,847,659	90,292,796	45,326,885	37,009,414
Regulation of Electoral Activities	19,959,354	19,959,354	79,015,382	10,949,059	18,387,001	18,101,587	27,960,704	37,509,163
Electoral Engagement	8,441,546	8,441,546	8,060,043	8,118,902	8,405,364	8,261,985	7,974,120	7,860,678
Subtotal	**63,339,117**	**63,339,117**	**364,189,005**	**58,701,783**	**117,640,024**	**116,656,368**	**81,261,709**	**82,379,255**
Internal Services	33,771,315	33,771,315	31,770,812	31,809,836	34,564,793	34,110,007	38,966,040	37,200,938
Total	**97,110,432**	**97,110,432***	**395,959,817**	**90,511,619**	**152,204,817**	**150,766,375***	**120,227,749**	**119,580,193**

*The difference between actual spending ($150.8 million) and planned spending ($97.1 million) for 2014–15 is mainly a result of readiness activities for the 2015 general election and the conduct of the June and November 2014 by-elections.

Financial Framework

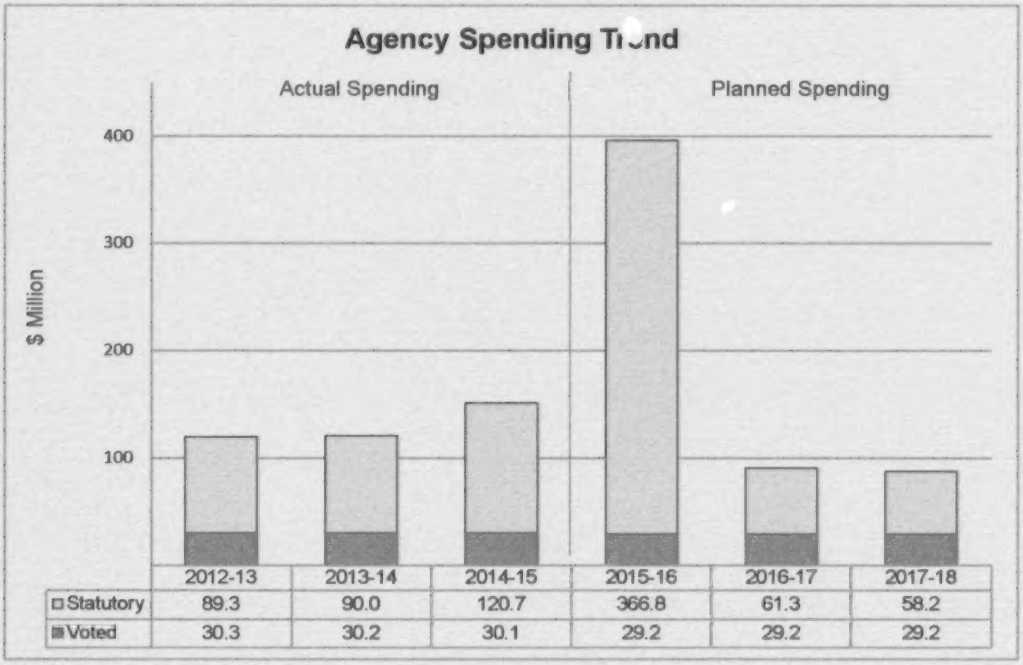
Elections Canada's unique dual funding mechanism and planning practices are a function of its mandate. The agency is funded in part by an annual appropriation that covers the salaries of its permanent staff and is not affected by the electoral cycle. Given the unpredictability of electoral events, the agency also has a statutory authority that allows it to draw directly from the Consolidated Revenue Fund.

Under Canada's parliamentary system, general elections are scheduled to take place on fixed dates but can still be called in advance. This is particularly the case in a minority government situation. By-elections, which take place whenever seats in the House of Commons become vacant, are also unpredictable. For these reasons, Elections Canada does not normally forecast election readiness and delivery activities. However, as 2015–16 is the last year of a majority government, the agency has included the estimated statutory funding requirements for the next general election in its planned spending for that fiscal year. The chart in the following section also shows planned spending for 2016–17 and 2017–18.

Planned spending related to the 2015 general election is an estimate based on detailed forecasts and assumptions. A number of factors can impact the planned spending. These include but are not limited to the following: the actual duration of the campaign (the *Canada Elections Act* sets a minimum of 36 days); the level of spending by political entities, which impacts reimbursements; adjustments to election worker fees and allowances; market forces for expenses such as the media buy, local office rents, furniture and equipment; outstanding procurement processes; and the actual level of staffing in the field to meet requirements.

Agency Spending Trend

The chart below shows the spending trend from 2012–13 to 2017–18, the last three years being planned spending. The significantly increased spending from 2014–15 to 2015–16 is due to the preparation for and the conducting of the 2015 general election. The reduction in spending from 2016–17 compared to 2012–13 and 2013–14 is largely explained by quarterly allowances to political parties having been phased out.



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory	89.3	90.0	120.7	366.8	61.3	58.2
Voted	30.3	30.2	30.1	29.2	29.2	29.2

Expenditures by Vote

For information on Elections Canada's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2015*,[7] which is available on the Public Works and Government Services Canada website.[8]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: An Accessible Electoral Framework that Canadians Trust and Use

Most of Elections Canada's programs deliver results to Canadians during a general election, and the measurement of these results can be found in reports published after each general election. A number of performance indicators are measured through surveys with electors, candidates and election officers. These reports are available online.[9]

In a reporting year during which no general election takes place, Elections Canada uses by-elections to report on results. However, there are important considerations to take into account:

- not all performance indicators are measured in by-elections
- performance measured in by-elections cannot be compared to performance measured in general elections
- observations from different by-elections will vary considerably. Indicators are highly sensitive to a number of independent factors related to the geographic and demographic characteristics of each electoral district, as well as to the time of the year when the by-elections are held

Program 1.1: Electoral Operations

Description

This program allows Elections Canada to deliver fair and efficient electoral events whenever they may be required so that Canadians are able to exercise their democratic right to vote during a federal general election, by-election or referendum by providing an accessible and constantly improved electoral process responsive to the needs of electors.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
34,938,217	34,938,217	90,847,659	90,292,796	55,354,579*

*The additional statutory expenditures of $55.4 million between actual spending ($90.3 million) and planned spending ($34.9 million) for 2014–15 are mainly a result of readiness activities for the 2015 general election and the conduct of the June and November 2014 by-elections.

Human Resources (Full-Time Equivalents)

2014–15 Planned	2014–15 Actual	Difference (actual minus planned)
198	309	111*

*The difference of 111 FTEs for 2014–15 is mainly a result of readiness activities for the 2015 general election and the conduct of the June and November 2014 by-elections.

Performance Results

Expected Results	Performance Indicators	Actual Results
The electoral process is accessible and responsive to the needs of electors	Percentage of non-voters reporting administrative reasons as their main reason for not voting	In the public opinion surveys following the 2014 by-elections, the proportion of non-voters who reported problems with registration, access to the polls and the voter identification requirements as their main reason for not voting was 4% in Fort McMurray–Athabasca, 6% in Macleod, 5% in Scarborough–Agincourt, 6% in Trinity–Spadina, 6% in Whitby–Oshawa and 4% in Yellowhead. The proportion of those who indicated the lack of information about voting process (e.g. when/where) as their main reason for not voting was 8% in Fort McMurray–Athabasca, 8% in Macleod, 11% in Scarborough–Agincourt, 13% in Trinity–Spadina, 2% in Whitby–Oshawa and 3%

Expected Results	Performance Indicators	Actual Results
		in Yellowhead.
	Percentage of voters who are satisfied with their voting experience	According to public opinion surveys following the 2014 by-elections, almost all voters: ▸ in the June 30 and November 17 by-elections found it very easy or somewhat easy to vote: 98% in Fort McMurray–Athabasca, 97% in Macleod, 95% in Scarborough–Agincourt, 97% in Trinity–Spadina, 96% in Whitby–Oshawa and 95% in Yellowhead; ▸ in the June 30 by-elections found the polling station or Elections Canada office to be at a convenient distance from their home: 97% in Fort McMurray–Athabasca, 97% in Macleod, 97% in Scarborough–Agincourt, 98% in Trinity–Spadina, 96% in Whitby–Oshawa and 96% in Yellowhead; ▸ in the June 30 and November 17 by-elections were satisfied with wait times: 100% in Fort McMurray–Athabasca, 98% in Macleod, 96% in Scarborough–Agincourt, 96% of voters in Trinity–Spadina, 98% in Whitby–Oshawa and 100% in Yellowhead.
Elections are delivered whenever they are called	Number of days required for all electoral offices to be fully functional	In all the by-elections held in 2014, 100% of the offices were fully functioning within seven days of the start of the election period, meeting all operational targets.
	Percentage of eligible electors included on the list (coverage)	In the June 30 and November 17 by-elections, the proportion of eligible voters included in the preliminary list of electors was 88.8% in Fort McMurray–Athabasca, 90.5% in Macleod, 86.4% in Scarborough–Agincourt, 86.7% in Trinity–Spadina, 91.5% in Whitby–Oshawa and 91.3% in Yellowhead.
	Percentage of electors included on the list and at the correct address (currency)	In the June 30 and November 17 by-elections, the proportion of eligible voters included in the preliminary list of electors at their current address was 76.4% in Fort McMurray–Athabasca, 84.7% in Macleod, 70.1% in Scarborough–Agincourt, 73.1% in Trinity–Spadina, 85.3% in Whitby–Oshawa and 83.7% in Yellowhead.
Elections accurately reflect the choices Canadians make	Variance between the preliminary and official results (validated or	Variances between preliminary results and validated results for by-elections held in 2014

Expected Results	Performance Indicators	Actual Results
	subsequent to judicial recounts)	were as follows: ▸ 0.760% in Fort McMurray–Athabasca ▸ 1.238% in Macleod ▸ 0.018% in Scarborough–Agincourt ▸ 0.504% in Trinity–Spadina ▸ 0.433% in Whitby–Oshawa ▸ 0.055% in Yellowhead
	Number of court challenges that deal with irregularities at the polls	None.
Canadian electors have the opportunities to exercise their right to vote	Number of complaints that deal with accessibility of the voting process	During the 2014 by-elections, 37 accessibility feedback forms were submitted, reporting 37 accessibility complaints. A breakdown of complaints received can be found online.[10]
The redistribution of electoral boundaries is effectively supported	Percentage of commissioners who are satisfied with the services and support provided by Elections Canada	Not applicable in 2014–15.

Performance Analysis

Finalize Improvements for the 2015 General Election

Improve Compliance with Voting Procedures

Elections Canada pursued a number of administrative measures to improve compliance with voting procedures by poll workers.

- New initiatives to reduce the need for registration and vouching on election day

  As part of an agency-wide effort to improve the accuracy of the voters list on election day, Elections Canada has introduced an Online Voter Registration Service.[11] This new service adds a convenient way for electors to update their address or add themselves to the voters list until the close of the revision period six days before election day. In addition to direct mail-outs to some 800,000 known electors (with response rates varying between 5% and 15%, depending on the groups targeted), online voter registration will be supported by an advertising campaign that promotes voter registration as the first step towards getting "Ready to Vote." It is expected that these initiatives will significantly improve the accuracy of the voters list on election day and accordingly reduce the number of election day registrations.

- Improved quality controls at polling sites

  The job description for central poll supervisors was updated, giving them additional quality assurance functions, including quality control of poll workers and safe return of sensitive material to local Elections Canada offices. The Tariff of Fees that was approved on June 17, 2015, introduced performance pay for central poll supervisors to ensure professionalism in their oversight and material handling.

- Simplified procedures and clearer written instructions

  In summer 2014, Elections Canada modified the workflow at polling sites and rewrote the relevant job descriptions to reflect the changes. The purpose was to achieve a more efficient workflow, to relieve pressure on the polling station staff and to comply with the requirements of the *Fair Elections Act* (Bill C-23). The agency also rewrote instruction manuals focusing on need-to-know information.

- Improved recruitment practices

  The agency modified the online application procedure for jobs in a federal electoral event. It now includes skills-testing questions that an applicant must answer correctly to be considered for employment. The new Federal Elections Fees Tariff increased the pay rates for election workers to recognize the changes in their duties and responsibilities. More competent, better qualified poll workers will provide better services to electors and make fewer errors in their work.

- Modernized training for election workers

  Elections Canada redesigned the training program for election workers to take full advantage of the Internet. Returning officers now benefit from tools such as online tutorials and webcasts. For election workers, the updated program includes online videos and more time for in-class exercises.

Modernize Voter Registration

Elections Canada finalized the modernization of its field voter registration system to give authorized election officers access to a secure and centralized national voters list.

The new Field Voter Registration software was completed and delivered within its deadline. All functionalities needed to support the new voter registration program were delivered, including the automated production of voter information cards (VICs). The benefits include increased integrity of the electoral process, as well as improvements resulting from VIC automation.

The technology developed for this project was intended to provide a foundation for extending technology to the polls. When the Re-engineering of Voting Operations project was suspended in March 2014, further efforts to automate the voters list were put on hold.

Renew Public Enquiries Services

In 2014–15, Elections Canada completed work on renewing its Public Enquiries services, both between and during elections. The Public Enquiries unit developed a new Web form channel to receive enquiries, complaints and messages concerning accessibility; responses will be sent by e-mail. This will give electors a central point of contact during the 2015 general election.

The agency renewed its partnerships with Service Canada and the Canada Revenue Agency, two federal organizations that provided support during many past general elections and will do so again in 2015. This will ensure that Elections Canada has the management structure and staff to meet the requirements of the 2015 general election.

Public Enquiries' core unit was expanded in spring 2015; however, the project to renew the Public Enquiries' systems did not meet its March 31 completion date. The agency is continuing to pursue this initiative, but has also begun to revisit its contingency plan in the event that the project experiences further delays.

Update the Voter Identification Policy

A new voter identification policy came into force on December 19, 2014. This policy applies to electors who are registering and voting in person on election day and on advance polling days, as well as to electors who request a special ballot in person at the office of the returning officer. In establishing the policy, Elections Canada balanced the need to address accessibility concerns while maintaining the integrity of the vote. The policy sets out clear parameters with clear criteria for establishing the CEO's list of authorized identification.

Some of the key changes in the CEO's list of authorized ID include clearer language and the use of print-outs of electronic documents or online versions on a portable electronic device. A number of documents were added to address barriers faced by electors who are homeless, hospitalized or residing in long-term care facilities. In accordance with the provisions of the *Fair Elections Act* (Bill C-23), the list of authorized documents does not provide for the use of the VIC as proof of address.

Renew the Electoral Reminder Program for 2015

By March 2015, Elections Canada had nearly completed work on a comprehensive, multi-channel communications campaign. This included the revision of the VIC, the reminder brochure and the information flyer, as well as the development of print, video and electronic promotional products for the Electoral Reminder Program. Many products were made available to the general public in preparation for the general election.

The agency had also completed work on a communications strategy, the "Ready to Vote" branding development and focus testing of communications products and advertising concepts for the Electoral Reminder Program. It also completed work on a creative and media buy plan for a 2015 general election advertising campaign.

In addition, the agency developed a social media policy and launched social media channels (Twitter, YouTube) on March 31, 2015. Furthermore, a customized website homepage, focusing on the 2015 general election, was also ready by March 31, 2015.

These efforts to renew the Electoral Reminder Program will help Canadians know where, when and the ways to register and vote and ensure that they turn to Elections Canada when in doubt.

Continue to Improve the Accessibility of Programs and Processes

Elections Canada completed its accessibility plan for the 2015 general election. It directed returning officers to complete a national survey of the accessibility of some 20,000 voting locations. Following a mediated settlement with a plaintiff, the agency redesigned the VIC data structure and the Voter Information Service to include factual information on the accessibility of each polling location during an election. In February 2014, the agency launched an Advisory Group for Disability Issues and discussed with it ways to improve the accessibility of programs, processes and communications products, such as training field staff, communicating polling site accessibility and offering a wider array of alternate formats using plain language and more visuals as part of its Electoral Reminder Program.

Expand Locations for Voting by Special Ballot

To make voting more convenient for young electors, Elections Canada will offer special ballot voting services at some 56 institutions, most of them post-secondary educational facilities, as a pilot project. This trial will help determine whether this method of voting and this way of offering service better meets the needs of young electors, with a view to making evidence-based recommendations to Parliament after the election. Returning officers are preparing for up to 25% of the targeted electors to take advantage of this method. During the year covered by this report,

returning officers made initial arrangements with some 56 institutions and finalized their operational preparation. The agency worked extensively with all stakeholders and prepared the policy framework and technological infrastructure for the initiative.

Continue to Improve Quality of Voters Lists

In July 2014, Elections Canada signed a data-sharing agreement with Manitoba Public Insurance. Implemented in fall 2014, the agreement enables the agency to update the National Register of Electors with data obtained from Manitoba's driver's licensing system. The agreement will improve the quality of the voters list. It also provides an additional means of validation for electors using the Online Voter Registration Service. Online registration is expected to improve the accuracy of the voters list.

Prepare for the 2015 General Election

By March 31, Elections Canada was ready to conduct a general election. It integrated its planned improvement initiatives and legislative changes into its programs and services.

Returning officers conducted pre-event activities such as setting up local and satellite offices, securing polling sites and assessing their accessibility, setting up information and communications technology, receiving and organizing documentation, validating changes to polling division boundaries and validating addresses on the lists of electors.

Furthermore, several regional workshops were held with returning officers to strengthen working relationships, solicit feedback on logistical and procedural improvements and solidify roles and responsibilities for all field staff.

The agency extensively revised its electoral material such as manuals, toolkits, pamphlets, voters lists and online tutorials, which allowed for more comprehensive returning officer and field staff training. In addition, the agency printed revised maps with new electoral districts and geographical information for returning officers. This aligned polling division boundaries with Statistics Canada's census boundaries.

Elections Canada made improvements to its information and communications technology infrastructure through upgrades and enhancements to better deliver services. The agency retained additional staff to aid not only with system coding, testing and implementation, but also with service desk overflow requests related to those activities. By March 31, Elections Canada was securing third party contracts with wireless and telecom service providers for telephony and call centre support services. Lastly, the agency also began planning wireless telecom, field equipment and webhosting deployment strategies.

The agency conducted large procurement activities such as the rental of office and sub-office spaces, office furniture, computers and telephony equipment for field offices. Elections Canada also reconfigured the office space at its headquarters to meet 2015 general election needs. Lastly, the agency established contracts to store and house printed materials for the election.

The agency was also preparing for an event simulation exercise that would test business processes and IT systems to not only verify efficiencies when delivering an election but also validate the functionality and integrity of election services.

Program 1.2: Regulation of Electoral Activities

Description

This program provides Canadians with an electoral process that is fair, transparent and in compliance with the *Canada Elections Act*. Within this program, Elections Canada is responsible for administering the political financing provisions of the Act. This includes monitoring compliance, disclosure and reporting of financial activities, and enforcing electoral legislation.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
19,959,354	19,959,354	18,387,001	18,101,587	(1,857,767)*

*The reduction in expenditures of $1.9 million between actual spending ($18.1 million) and planned spending ($20.0 million) for 2014–15 is mainly a result of the transfer of the Commissioner of Canada Elections to the Office of the Director of Public Prosecutions, effective October 1, 2014, and less than expected number of subsidies to electoral district association auditors.

Human Resources (Full-Time Equivalents)

2014–15 Planned	2014–15 Actual	Difference (actual minus planned)
73	70	(3)*

*The difference of 3 FTEs for 2014–15 is mainly a result of the transfer of the Commissioner of Canada Elections to the Office of the Director of Public Prosecutions, effective October 1, 2014.

Performance Results

Expected Results	Performance Indicators	Actual Results
Canadians have confidence in the integrity of how the electoral process is managed	Percentage of Canadian electors who trust Elections Canada to run federal elections	In the 2014 by-elections, among all electors aware of the federal by-elections, four out of five respondents thought Elections Canada ran it very or somewhat fairly (78% in June 30 by-elections and 80% in November 17 by-elections) with nearly two thirds giving the highest possible score. Also, 14% in the June 30 by-elections and 17% in the November 17 by-elections said they did not know or abstained from responding.
	Percentage of political entities that believe Elections Canada is non-partisan in its regulatory	Not measured.

Expected Results	Performance Indicators	Actual Results
	activities	
Canadians have timely access to accurate political financing data	Percentage of returns that require amendments	In the 2014 by-elections, 6 candidate returns out of 32 required amendments (19%).
	Percentage of candidates' reimbursements processed within the service standards	In the 2014 by-elections, 97% of candidates' returns were submitted on time (31 out of 32). Two candidates did not receive their reimbursement within the service standard because information was missing in the files and it was not provided in a timely fashion by the official agents.
Political entities understand and comply with their obligations under the *Canada Elections Act*	Proportion of cases that are subject to administrative measures	In the 2014 by-elections, 3 candidates out of 32 received letters from the compliance assistance unit (9%).
	Percentage of political entities that are satisfied with the tools and information provided by Elections Canada	Not measured.
Instances of material non-compliance are appropriately addressed	Number of cases of alleged non-compliance and measures taken by the Commissioner of Canada Elections to address them	Elections Canada no longer reports on activities of the Commissioner of Canada Elections.

Performance Analysis

Finalize Improvements for the 2015 General Election

Review Financial Reporting Forms and Reporting Requirements

To reflect the requirements of the *Fair Elections Act* (Bill C-23), Elections Canada modified the expense reporting forms for political parties, electoral district associations and candidates. The agency better aligned the electoral district association's return and the candidate's return. It also redesigned its information and communications technology systems for political financing, including the electronic filing system used by political entities.

Elections Canada also held discussions with members of the Advisory Committee of Political Parties on how to further improve the reporting of election expenses for political parties. Since changes will not be ready for the 2015 general election, further work in this area will be required after the event.

Following the coming into force of the *Fair Elections Act* (Bill C-23), Elections Canada consulted with members of the Advisory Committee of Political Parties to put in place a system for developing and publishing written opinions, guidelines and interpretation notes. This included establishing a steering committee with representatives of the Advisory Committee of Political Parties to manage priorities. The process that has been implemented allows for fully transparent consultation with political parties and the Commissioner of Canada Elections on the development of written opinions, guidelines and interpretation notes.

Through this process, new manuals for political entities have been adopted to provide guidance on the application of political financing rules, including reporting requirements.

Update the Audit Manual

The agency changed the way it will review election returns to monitor compliance with the regulatory obligations. It developed a new approach to determining the risk associated with certain types of candidate files, which will be applied for the 2015 general election. Elections Canada also developed a new sampling methodology, which will be applied for future events once the necessary systems changes have been made.

Elections Canada planned to update its audit manual to reflect new accounting standards. In the context of implementing the *Fair Elections Act* (Bill C-23), this was not completed.

Establish an Electoral Integrity Office

Following incidents that occurred during the 2011 general election, Elections Canada established an Electoral Integrity Program with the objective of formalizing and improving its ability to detect and respond to activities or incidents that may interfere with voter participation.

Through the Electoral Integrity Office, Elections Canada is also implementing a quality management program to help determine, on an ongoing basis, where administrative improvements are needed to increase compliance with voting procedures.

Office of the Commissioner of Canada Elections

Pursuant to the *Fair Elections Act* (Bill C-23), the position of Commissioner of Canada Elections was moved from Elections Canada to the Office of the Director of Public Prosecutions. This report therefore does not cover activities of the Commissioner. As of March 31, Elections Canada had initiated the work to establish a Memorandum of Understanding with the Commissioner of Canada Elections to pursue their collaboration with respect to information sharing under the new legislative framework.

Prepare for the 2015 General Election

In its preparation for the 2015 general election, Elections Canada continued to assist political entities with the transition to the new electoral boundaries. The agency maintained regular contact with registered political party representatives and provided them with reports on the status of their associations in regard to the 2003 and 2013 representation orders. The agency also provided ongoing assistance to political entities on various aspects of the registration process.

Since the proclamation of the 2013 Representation Order, 355 associations have been deregistered, 762 have filled notice of continuations and 504 have registered under the new electoral boundaries. As of March 31, 2015, 17 political parties were registered and 4 more were eligible for registration.

In its efforts to prepare for the 2015 general election, Elections Canada held training sessions for financial agents of registered associations in major centres across the country in February and March 2015. The agency also issued political financing handbooks for candidates and political parties. Lastly, the agency estimated election expense limits for candidates and parties based on the 2013 Representation Order.

Program 1.3: Electoral Engagement

Description

This program promotes and sustains the Canadian electoral process. It provides Canadians with electoral education and information activities so that they can make informed decisions about their engagement in the electoral process. It also aims to improve the electoral framework by consulting and sharing electoral practices with other stakeholders.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
8,441,546	8,441,546	8,405,364	8,261,985	(179,561)

Human Resources (Full-Time Equivalents)

2014–15 Planned	2014–15 Actual	Difference (actual minus planned)
63	57	(6)

Performance Results

Expected Results	Performance Indicators	Actual Results
Canadians understand the importance of voting and have the information they need to engage in the electoral process	Percentage of Canadian electors who think that voting is important	In the public opinion surveys following the 2014 by-elections, the proportion of respondents who invoked a sense of civic duty as a reason for voting was 40% in the June 30 by-elections (Fort McMurray–Athabasca, Macleod, Scarborough–Agincourt and Trinity–Spadina), and 39% in the November 17 by-elections (Whitby–Oshawa and Yellowhead).
	Canadian electors' recall rate of the Elections Canada advertising campaign	In the public opinion surveys following the 2014 by-elections, the proportion of respondents who indicated that they saw an advertisement from Elections Canada was 31% in the June 30 by-elections and 34% in the November 17 by-elections. Among those who noticed advertising, the primary sources were: ▸ newspapers (49%), radio (22%) and TV (20%) in the June 30 by-elections

Expected Results	Performance Indicators	Actual Results
		▸ newspapers (59%), radio (22%) and TV (19%) in the November 17 by-elections
	Percentage of Canadian electors who say they had the information they needed before going to vote	Not measured.
Elections Canada is effective in promoting its civic education program and mobilizing stakeholders to carry out voter education	Number of orders for Elections Canada's civic education materials	In 2014–15, 8,609 civic education products were distributed, an increase of 22% over the previous year. This includes 1,727 election simulation kits, an increase of 15% over the previous year.
	Number of stakeholders involved in Elections Canada's voter education activities	In 2014, 66 stakeholder organizations, including 8 provincial election agencies, participated in Canada's Democracy Week activities; stakeholders organized a total of 20 events. In addition, the agency partnered with 8 stakeholder organizations to deliver civic education programming throughout the fiscal year.
	Variance in knowledge and interest among participants in a parallel election program	Not applicable (the program only runs during a general election).
Parliamentarians have timely access to evidence-based information on existing and emerging electoral issues	Proportion of recommendations endorsed by parliamentarians and ultimately enacted	No recommendations were provided during the fiscal year.

Performance Analysis

Finalize Improvements for the 2015 General Election

Provide Support to Parliament

In connection with the *Fair Elections Act* (Bill C-23), the Chief Electoral Officer appeared before or made submissions to the Standing Committee on Procedure and House Affairs and the Standing Senate Committee on Legal and Constitutional Affairs. The Chief Electoral Officer proposed a total of 26 amendments. At an information session held on November 20, 2014, Elections Canada provided members of the Standing Committee on Procedure and House Affairs with an update on the agency's readiness plan for the 2015 general election and implementation of the *Fair Elections Act* (Bill C-23).

Elections Canada supported the Standing Senate Committee on Legal and Constitutional Affairs during its review of the *Riding Name Change Act, 2014* (Bill C-37), which received Royal Assent on June 19, 2014.

Consult the Elections Canada Advisory Board

The Elections Canada Advisory Board met on June 3 and October 2, 2014. The agency sought advice on the changes resulting from the *Fair Elections Act* (Bill C-23), as well as Elections Canada's approach to the 2015 general election.

The Board's terms of reference and summaries of its meetings are posted online.[12]

Engage Stakeholders

Meetings of the Advisory Committee of Political Parties were held in October and December 2014. The purpose was to inform political parties about the agency's electoral readiness activities and event updates, and to seek their input concerning improvements in the processes for the 2015 general election. At the December 2014 meeting, Elections Canada presented the Committee's terms of reference, which were revised to reflect the requirements of the *Fair Elections Act* (Bill C-23).

The Committee's terms of reference and summaries of its meetings are posted online.[13]

After consultations with the Advisory Committee of Political Parties, a new governance structure was developed and adopted to define the process by which Elections Canada seeks the Committee's input on written opinions, guidelines and interpretation notes.

The Advisory Group for Disability Issues met in June and November 2014 to set priorities and identify key activities to remove voting barriers for persons with disabilities.

Meetings with the Group played a key role in improving training materials for field staff, services to electors with disabilities and the accessibility of its communications products as part of the Electoral Reminder Program.

The agency also established agreements with organizations representing people with disabilities. The aim was to share information from Elections Canada on where, when and ways to register and vote in a range of communication channels and multiple formats.

The Group's terms of reference and summaries of its meetings are posted online.[14]

Conduct Research

A number of research activities were completed to inform improvements for the 2015 general election. To increase the agency's knowledge of online registration, a research note was prepared on the attitudes of Canadians toward online registration from 2004 to 2011. To support the Re-engineering of Voting Operations project, a research note was prepared to provide an overview of key electronic voting and counting technologies, key possible risks and benefits, and emerging standards. This note also included an overview of national and international experiences related to electronic voting and counting technologies. In 2013, Elections BC commissioned Apathy is Boring (a non-profit, non-partisan organization) to conduct a Youth Registration Pilot Project. Elections Canada supported the preparation of a report on the project. The report has now been completed and posted online.[15]

Prepare for the 2015 General Election

Engage Stakeholders

At the October 2014 meeting of the Advisory Committee of Political Parties, Elections Canada shared data about the new electoral districts created as a result of the electoral boundaries readjustment process under the 2013 Representation Order.

Promote Civic Education

The fourth Canada's Democracy Week was held in September 2014. Elections Canada coordinated four events reaching approximately 600 persons. In addition there were 20 stakeholder events, which also received positive feedback. The agency sent stakeholder toolkits to parliamentarians, provincial and territorial ministers of education, and stakeholders. A total of 66 organizations, including post-secondary institutions and governmental and not-for-profit organizations were engaged. Among these, eight provincial election agencies held events or promoted Canada's Democracy Week.

The number of submissions to the National Democracy Challenge rose by 228% in 2014. In all, 90% of participants indicated that the initiative increased their appreciation of, interest in and knowledge about democracy.

Over and above the Canada's Democracy Week and the National Democracy Challenge initiatives, nearly 8,700 civic education products were distributed to teachers across Canada. This represented an increase of 22% over 2013–14, including a 15% increase in orders of Elections Canada's election simulation kits.

Elections Canada had a presence at 20 education conferences in 8 provinces and all 3 territories. In addition, the agency partnered with eight stakeholder organizations to deliver civic education programming throughout the year: CIVIX (a non-partisan, national registered charity); Forum for Young Canadians; Encounters with Canada; the University of Ottawa; Rotary Adventures in Citizenship; Native Women's Association of Canada; Boys and Girls Clubs of Canada; and Samara.

Elections Canada established a contract with CIVIX to deliver the Student Vote parallel election program for the 2015 general election. The program targets youth who have not yet reached voting age, giving them an opportunity to experience the voting process firsthand and to practise the habits of informed and engaged citizenship.

Improve Youth Engagement

Elections Canada held 10 Inspire Democracy workshops across Canada, involving representatives from more than 130 organizations. These included national, regional and local youth-serving organizations, student associations, election agencies, Aboriginal groups, non-governmental or non-profit organizations, and others. The workshops were designed to build the organizations' understanding of youth civic engagement issues and inspire commitment to take action for the 2015 general election. In the post-workshop survey, 86% of participants indicated that they will share Elections Canada's information on registration and voting for the 2015 federal general election. Reports were prepared for each workshop and a final report was posted online.[16]

A national conference planned for 2014 was cancelled to allow the agency to focus more on election readiness activities and implementing the changes resulting from the *Fair Elections Act* (Bill C-23). In place of the conference, an Inspire Democracy webinar series was developed and implemented. This initiative shared with organizations research on youth participation and information on where, when and ways to register and vote. A total of four webinars were held in 2014–15 — two in English and two in French — with 41 participants.

The Inspire Democracy website and newsletter were launched in April 2014 to present research and knowledge-sharing tools for youth civic engagement. Four newsletters were issued in 2014–15 to a total of 522 subscribers (including 258 workshop participants).

More than 10 additional stakeholder meetings were held during the year to share research on youth participation and election readiness information (where, when and ways to register and vote).

Conduct Research

Elections Canada completed planning for a number of research activities designed to assess the 2015 general election. More specifically, the agency procured services to conduct surveys after the general election to evaluate the experience of electors, candidates and poll workers as well as to evaluate the 2015 Student Vote parallel election program. The agency also put in place a contract for the 2015 National Youth Survey which will strengthen understanding of the barriers to voting for young Canadians. In addition, the agency put in place a contract with the Assembly of First Nations that includes provisions for research on barriers to voting for First Nations electors living on reserves. Findings from these surveys and studies will be used to assess the delivery of the election and the impacts of the agency's outreach, communications and civic education programs.

In 2014–15, Elections Canada also commissioned research to further its understanding of the barriers to voting for various groups of electors. The agency commissioned Professor Peter Loewen of the University of Toronto to update the report *Youth Electoral Engagement in Canada* by incorporating data from the 2011 general election. The report has been posted online.[17] Elections Canada also commissioned professors Antoine Bilodeau (Concordia University, Montréal) and Luc Turgeon (University of Ottawa) to write a report on Voter Turnout among Younger Canadians and Visible Minority Canadians, using data from the Provincial Diversity Project. The report was published online.[18]

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services, and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided to a specific program.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
33,771,315	33,771,315	34,564,793	34,110,007	338,692

Human Resources (Full-Time Equivalents)

2014–15 Planned	2014–15 Actual	Difference (actual minus planned)
134	120	(14)

Performance Analysis

Finalize Improvements and Prepare the 2015 General Election

Continue to Use the Corporate Strategy Office to Support and Oversee Improvement Initiatives

The Corporate Strategy Office continued to support agency projects and initiatives and adopted standardized reporting tools. Overall, it greatly assisted with the decision-making process. To enable election readiness activities, the Office shifted its focus to the planning of the preparation of the 2015 general election and to supporting the agency's Electoral Readiness Committee.

Support Improvement Initiatives through Information Technology (IT)

Elections Canada worked to develop its information and communications technology capacity and its event support business systems to support the delivery of the 2015 general election.

In addition to upgrading aging infrastructure and expanding the Corporate Data Centre hosted within Shared Services Canada, a contract has been established with a third party service provider to expand the secure hosted data centre where the majority of the public facing critical event support applications are hosted. Contracts have also been established with other third party service providers for the provision, service and support of hardware and software configurations to more than 500 field offices as well as the telephony and data connectivity necessary to support field offices during the event. These contemporary approaches to IT solution and service delivery have called for considerable diligence towards third party IT service provider relationship management and risk management.

Key system developments going into the 2015 general election include enhanced service to electors and returning officers with a system that enables the central management of voter information in the field and a system by which electors can verify their registration details or register online. The *Fair Elections Act* (Bill C-23) required the agency to implement significant changes to the political financing regime and associated management systems.

With the volume of changes across all information technology and telecommunications infrastructure, business systems and business processes since the 2011 general election, the agency saw it wise to implement a comprehensive Event Systems Integration Testing and Quality Assurance regime. This regime oversaw threat risk and vulnerability assessments of the new event systems and infrastructures, as well as system, integration, load and stress testing activities.

Prepare to Respond to Election Recruitment Needs

The agency successfully completed 57 collective selection processes, all of which were conducted with various groups and levels. The processes created several pools of candidates readily available to meet staffing needs at Elections Canada for the 2015 general election.

Support Elections Canada's Management Priorities

Manage Human Resources

Elections Canada faces succession planning challenges, particularly at the executive (EX) level. In 2014–15, the agency launched and completed 5 selection processes at the executive level and staffed 10 available EX positions that became vacant. Elections Canada also provided coaching and training to middle managers to prepare for, and succeed at, EX staffing processes. Lastly, the agency launched coaching circle and mentoring pilot programs during the 2014–15 fiscal year; both have now been launched on a long-term basis.

The new *Directive on Performance Management* came into force on April 1, 2014. Elections Canada provided support to managers and staff as they adapted to the new model of performance management. The agency held 90 training sessions on various topics and made them available through an internal development program and the Canada School of Public Service, which implemented mechanisms to foster employees' success in learning and personal growth. Elections Canada continued to have a yearly training target of seven days per employee, which allows employees and managers to hone their skills to better perform their duties and prepare for promotions.

Complete the Preparation of the Next Risk-Based Audit Plan

In 2014–15, Elections Canada completed the Audit of the Security of the Lists of Electors, a further step toward meeting the assurance audit commitments set out in its 2013–16 Risk-based Audit Plan. Following the 2015 general election, the Audit unit will work with other agency sectors to develop the next Risk-based Audit Plan, which will be developed from a review of high-risk activities.

Strengthen Internal Safeguards

- Security

  In response to the July 2012 Audit of the Management of Security, Elections Canada completed and implemented recommendations to strengthen the security of the delivery of the 2015 general election. The agency:

  - developed returning officers' security screening requirements in compliance with the Treasury Board's security requirements
  - updated the organizational structure to strengthen reporting relationships with senior managers
  - established an Internal Security Working Group and a Joint Security Committee with building tenants that includes a Memorandum of Understanding for Base Building and Multi-Tenant Security Services
  - further developed its Security Policy
  - maintained and formalized communications with lead security agencies
  - developed and implemented training for Elections Canada headquarters and field personnel
  - established a risk-based plan for assessing threats and risks to operations and assets

- Internal Controls

  Elections Canada continued to reinforce its internal controls by implementing its three-year action plan to promote the prudent stewardship of public funds; the safeguarding of public assets; and the effective, efficient and economical use of public resources. The agency strengthened key controls in local Elections Canada offices and implemented a number of measures to streamline and modernize operations. It also strengthened controls on asset management and field finance payment processes to ensure the timely prevention or detection of unauthorized transactions that could have a material effect on financial information and financial statements.

Develop a New Strategic Plan

Elections Canada delayed work on a new strategic plan in order to deal with the impacts of the *Fair Elections Act* (Bill C-23). The agency intends to continue working on the strategic plan in 2015–16.

Adjust the Operating Budget

Elections Canada is facing pressures and will need to adjust its operating budget. As a result, the agency may seek additional authorities given the recent electoral reform, the addition of 30 electoral districts, the need to strengthen the integrity of the electoral process, and the need to maintain a modern and secure IT infrastructure.

Implement Shared Services and Collaborative Service Arrangements

Elections Canada continued to explore and implement common and shared services with other agents of Parliament located in the same building as the agency. In 2014–15, the agency focused on establishing communities of practice in key areas such as employee training. It collaborated with other agents of Parliament on preparatory work for the implementation of back-office systems and common business processes in human resources and finance. The agency completed its migration to PeopleSoft, the Government of Canada's standard software used for human resources management.

Section III: Supplementary Information

Financial Statements Highlights

The financial highlights presented in this section are drawn from Elections Canada's financial statements. These financial statements have been prepared using Government of Canada accounting policies, which are based on Canadian public sector accounting standards. This method of accounting, known as the accrual basis of accounting, differs from the method used to present the figures in the previous sections; those figures are based on authorities voted by Parliament on a modified cash basis.

Office of the Chief Electoral Officer
Condensed Statement of Operations and Departmental Net Financial Position (unaudited)
For the Year Ended March 31, 2015
(dollars)

Financial Information	2014–15 Planned Results	2014–15 Actual	2013–14 Actual	Difference (2014–15 actual minus 2014–15 planned)	Difference (2014–15 actual minus 2013–14 actual)
Total expenses	110,954,000	147,871,000	118,160,000	36,917,000	29,711,000
Total revenues	–	–	–	–	–
Net cost of operations before government funding and transfers	110,954,000	149,984,000	121,623,000	39,030,000	28,361,000
Agency net financial position	18,173,000	32,606,000	22,726,000	14,433,000	9,880,000

The increase of $29.7 million (25%) in total expenses in 2014–15 over 2013–14 is mainly a result of the agency achieving essential readiness for the 2015 general election. Elections Canada put in place the systems, procedures, instructions, material and supplies, and trained the core personnel required to conduct the election. The agency had also implemented the changes flowing from the 2013 Representation Order, which increased the number of federal electoral districts from 308 to 338.

Office of the Chief Electoral Officer
Condensed Statement of Financial Position (unaudited)
As at March 31, 2015
(dollars)

Financial Information	2014–15	2013–14	Difference (2014–15 minus 2013–14)
Total net liabilities	31,223,000	19,607,000	11,616,000
Total net financial assets	26,825,000	14,825,000	12,000,000
Agency net debt	4,398,000	4,782,000	(384,000)
Total non-financial assets	37,004,000	27,508,000	9,496,000
Agency net financial position	32,606,000	22,726,000	9,880,000

Total net liabilities for 2014–15 are at $31.2 million, an increase of $11.6 million (59%) from 2013–14. This change can largely be explained by the increase in accounts payables and accrued liabilities due to the increased spending in election readiness activities and in accrued employee salaries and benefits.

Financial Statements

The audited financial statements for the Office of the Chief Electoral Officer for the year ended March 31, 2015, are available on the Elections Canada website.[19] They include the Statement of Management Responsibility Including Internal Control over Financial Reporting as well as the annex for fiscal year 2014–15.

Supplementary Information Tables

The supplementary information tables listed in the 2014–15 Departmental Performance Report are available on Elections Canada's website:

- Details on Transfer Payment Programs of $5 Million or More[20]
- Internal Audits and Evaluations[21]
- Response to Parliamentary Committees and External Audits[22]

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations[23] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

General Enquiries

Address
Elections Canada
30 Victoria Street
Gatineau, Quebec
K1A 0M6

Telephone
1-800-463-6868
toll-free in Canada and the United States

001-800-514-6868
toll-free in Mexico

613-993-2975
from anywhere in the world

For people who are deaf or hard of hearing:
TTY 1-800-361-8935
toll-free in Canada and the United States

Fax
613-954-8584
1-888-524-1444
toll-free in Canada and the United States

Website
www.elections.ca

Media Information

Telephone
1-877-877-9515
819-939-1900
TTY 1-800-361-8935

Fax
613-954-8584

Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Includes operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plan (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorité*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

result (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

[1] laws-lois.justice.gc.ca/eng/acts/E-2.01

[2] laws-lois.justice.gc.ca/eng/acts/E-3

[3] laws-lois.justice.gc.ca/eng/acts/R-4.7

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[5] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2015&document=judicial&lang=e

[6] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2014&document=p2&lang=e

[7] www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

[8] www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

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[10] www.elections.ca/content.aspx?section=res&dir=rep/off/sta_2014&document=p2&lang=e#p24

[11] https://ereg.elections.ca/CWelcome.aspx?lang=e

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[22] www.elections.ca/content.aspx?section=res&dir=rep/est/dpr2015&document=response&lang=e

[23] www.fin.gc.ca/purl/taxexp-eng.asp